

AUG 03 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Liu, *et al.* Docket No.: TSM03-0454
Serial No.: 10/823,159 Art Unit: 2814
Filed: April 13, 2004 Examiner: Marcos D. Pizarro Crespo
For: Via Recess In Underlying Conductive Line

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Applicant offers the following remarks and revised inventor declaration as a full and complete response to the Office Action dated June 26, 2006.